

BUDGET GLOSSARY

CERTIFIED SALARIES	Salaries paid to professional employees by the Department of Education. This classification includes the superintendent, assistant superintendent, teachers, curriculum specialists, counselors, library/media specialist, and social workers
CERTIFIED SALARY RELATED	Stipends paid to professional employees for Longevity, department chair differentials, extra classes, and days paid beyond the regular work year
NON-CERTIFIED SALARIES	Salaries paid to personnel occupying clerical, custodial, nursing and paraprofessional positions.
NON-CERTIFIED SALARY RELATED	Amounts paid to clerical, custodial and paraprofessional staff for longevity and travel. Amounts paid to part-time employees and non-certified substitutes.
SUPPLEMENTAL CERTIFIED SALARIES	Amounts paid to professional employees for credit course reimbursement, travel, student body activities, travel, and certified substitutes.
EMPLOYEE BENEFITS	Amounts paid by the school system on behalf of employees for fringe benefits.
PROPERTY/LIABILITY INSURANCE	Expenditures for all types of insurance coverage other than employee benefits.
STUDENT TRANSPORTATION	Expenditures for transporting children to and from school and other activities.
UTILITIES	Expenditures for utility services, i.e., water, electricity, natural gas and fuel oil.
SPECIAL EDUCATION TUITION	Tuition paid to other educational agencies for providing specialized instructional services to students placed by the district or a state agency.
EDUCATIONAL SUPPLIES	Expenditures for items that are consumed or are in need of replacement, i.e., textbooks, paper, art supplies.
EDUCATIONAL SERVICES PROGRAM	Expenditures for student programs, curriculum development, staff development and tutorial instruction.
ATHLETICS	Expenditures for school sponsored athletic activities.
ADMINISTRATIVE & BOARD EXPENSES	Expenditures for general administration and activities of the board including administrative office supplies, legal services, and payment

for board secretarial services

NEW EQUIPMENT

Expenditures for the purchase of new or replacement equipment. An equipment item is one that retains its original shape, appearance, and character with use, it is nonexpendable, that is, if the item is damaged or worn, it is more feasible to repair the item than to replace it with an entirely new unit.

EQUIPMENT MAINTENANCE

Expenditures for the repair or maintenance contract of copy machines, physical education equipment, musical instruments, and instructional and non-instructional computers.

PLANT MAINTENANCE

Expenditures for keeping the grounds, buildings, and vehicles in effective working condition and state of repair.

**HEALTH SERVICES &
SUPPLIES**

Expenditures for activities that provide students with appropriate medical, dental, and nursing services, including screening for vision, communicable diseases, and hearing deficiencies